**Listing of Claims:** 

This listing of claims reflects all claim amendments and replaces all prior versions, and

listings, of claims in the application. Material to be inserted is in **bold and underline**, and material

to be deleted is in strikeout or (if the deletion is of five or fewer consecutive characters or would be

difficult to see) in double brackets [[ ]].

Please amend claims 1, 2, and 5-8.

Please add new claims 9–13.

1. (Currently Amended) A method for manufacturing SOI wafers in which a

laminated wafer is formed by laminating an active layer wafer to a base wafer with an insulating

film interposed therebetween, followed by reducing the thickness of the active layer wafer side

to produce an SOI wafer, comprising the steps of:

implanting oxygen ions into the active layer wafer to form an oxygen ion implanted layer

on the active layer wafer;

reducing the oxygen in the vicinity of the surface layer of the active layer wafer by out

diffusion by heat treating the active layer wafer on which the oxygen ion implanted layer has

been formed in a reducing atmosphere;

forming a laminated wafer by laminating the active layer wafer onto a base wafer with an

insulating film interposed therebetween;

allowing a portion of the active layer wafer to remain on the surface side of the oxygen ion

implanted layer by grinding the active layer wafer portion of the laminated wafer;

exposing the oxygen ion implanted layer by polishing or etching a portion of the remaining

active layer wafer;

forming an oxide film of a predetermined thickness on the exposed surface of the oxygen

ion implanted layer by oxidation treatment of the laminated wafer; and,

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removing the oxide film, and

removing the oxygen ion implanted layer.

2. (Currently Amended) A method for manufacturing SOI wafers in which ions of

hydrogen or a noble gas element are implanted in an active layer wafer through an insulating

film to form an ion implanted layer on the active layer wafer, the active layer wafer is laminated

to a base wafer with an insulating film interposed therebetween to form a laminated wafer, the

laminated wafer is subjected to heat treatment, and a portion of the laminated wafer is

separated at the boundary with the ion implanted layer to produce an SOI wafer, comprising the

steps of:

injecting oxygen ions from the separated surface of the SOI wafer following separation to

form an oxygen ion implanted layer between the separated surface and the insulating film;

exposing the oxygen ion implanted layer by polishing or etching a portion of the active

layer wafer from the separated surface to the oxygen ion implanted layer;

forming an oxide film of a predetermined thickness on the exposed surface of the oxygen

ion implanted layer by subjecting the SOI wafer to oxidation treatment; and,

removing this oxide film, and

removing the oxygen ion implanted layer.

3. The method for manufacturing SOI wafers according to claim 1 (Original)

wherein, the oxygen dose in the step for forming the oxygen ion implanted layer is 5.0E16 to

5.0E17 atoms/cm<sup>2</sup>.

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4. (Original) The method for manufacturing SOI wafers according to claim 2

wherein, the oxygen dose in the step for forming the oxygen ion implanted layer is 5.0E16 to

5.0E17 atoms/cm<sup>2</sup>.

5. (Currently Amended) The method for manufacturing SOI wafers according to

claim 1 or claim 3 wherein, the step for exposing forming the oxygen ion implanted layer is

carried out by polishing a portion of the active layer wafer while supplying an abrasive having an

abrasive particle concentration of 1% by weight or less.

6. (Currently Amended) The method for manufacturing SOI wafers according to

claim 1 or claim 3 wherein, the step for exposing forming an oxygen ion implanted layer is

carried out by etching a portion of the active layer wafer using an alkaline etching solution.

7. (Currently Amended) The method for manufacturing SOI wafers according to

claim 2 or claim 4 wherein, the step for exposing forming the oxygen ion implanted layer is

carried out by polishing a portion of the active layer wafer while supplying an abrasive having an

abrasive particle concentration of 1% by weight or less.

8. (Currently Amended) The method for manufacturing SOI wafers according to

claim 2 or claim 4 wherein, the step for exposing forming an oxygen ion implanted layer is

carried out by etching a portion of the active layer wafer using an alkaline etching solution.

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9. (New) The method for manufacturing SOI wafers according to claim 1 wherein, a

lamination heat treatment is carried out on the laminated wafer under a temperature of 1100° C

in an oxidizing gas atmosphere for changing a portion of the implanted oxygen ions to an

oxygen precipitate.

10. (New) The method for manufacturing SOI wafers according to claim 1 wherein,

the oxygen dose in the step for forming the oxygen ion implanted layer is 1.0E17 to 3.0E17

atoms/cm<sup>2</sup>.

11. (New) The method for manufacturing SOI wafers according to claim 2 wherein,

the oxygen dose in the step for forming the oxygen ion implanted layer is 1.0E17 to 3.0E17

atoms/cm<sup>2</sup>.

12. (New) The method for manufacturing SOI wafers according to claim 1 wherein,

the step for exposing an oxygen ion implanted layer is carried out by etching a portion of the

active layer wafer using an alkaline etching solution that includes a pure water, KOH, and a

hydrogen peroxide.

13. (New) The method for manufacturing SOI wafers according to claim 2 wherein,

the step for exposing an oxygen ion implanted layer is carried out by etching a portion of the

active layer wafer using an alkaline etching solution that includes a pure water, KOH, and a

hydrogen peroxide.

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